



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

October 7, 2011

Meg Schnabel, Executive Director
Redevelopment Opportunities for Women
306 N. Tucker
St. Louis, MO 63101

RE: Federal Emergency Shelter Grant (FESG) (Project #2011-HOM13)

Dear Ms. Schnabel:

Enclosed is a report of the fiscal monitoring review of the Redevelopment Opportunities for Women, a not-for-profit organization, FESG program, for the period January 1, 2010 through November 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Redevelopment Opportunities for Women. Fieldwork was completed on August 11, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

Cc: Parimal Mehta, Fiscal Manager, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**REDEVELOPMENT OPPORTUNITIES FOR WOMEN
CONTRACT #61920
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-HOM13

DATE ISSUED: OCTOBER 7, 2011

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS) - HOMELESS SERVICES
FEDERAL EMERGENCY SHELTER GRANT
REDEVELOPMENT OPPORTUNITIES FOR WOMEN
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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INTRODUCTION

Background

Contract Name: Redevelopment Opportunities for Women

Contract Number: 61920

CFDA Number: 14.231

Contract Period: January 1, 2010 through December 31, 2010

Contract Amount: \$51,300

The contract provided Federal Emergency Shelter Grant (ESG) funds to Redevelopment Opportunities for Women (Agency) to provide comprehensive continuum of care services. These services are available to eligible women at risk of becoming homeless in the City of St. Louis, or in a location, which is more than 100 miles from the City of St. Louis or whose last known permanent address was more than 100 miles from the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2010, through December 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on August 11, 2011.

Exit Conference

An exit conference was not considered necessary because there were no current observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-HOM11, issued July 13, 2009, contained one observation:

- Opportunity for Two Authorized Signatures on Disbursement Checks (**Resolved**)

A-133 Status

The Agency did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2011; therefore, it was not required to have a single audit in accordance with OMB Circular A-133.

Summary of Current Observations

There were no current observations.